



Schwartz Associates

W. Marc Schwartz, CPA/CFF, CFE

832 583-7021

EXPERIENCE:

Marc's practice over the past forty-five years as a CPA has included providing expert witness services on a number of civil and criminal cases as well as serving, for the past thirty-five years, as a Chapter 11 bankruptcy trustee, an examiner with expanded powers and as a Federal and State court receiver. He has also assisted clients involved in civil litigation in matters involving construction litigation, professional malpractice, oil and gas disputes (upstream, oilfield services, downstream and midstream), intellectual property, breach of contract, trust and estate disputes, lender liability issues, personal injury, fraud and bankruptcy. The industries Marc has worked in include retail, healthcare, including medical devices, home and inpatient care, and medical practice operations, oil and gas, biofuels, manufacturing, telecommunications, transportation and refined products trading, amongst others. He is experienced in testifying in federal, state and bankruptcy courts as well as arbitration proceedings throughout the United States.

Marc was recognized with the Certified Fraud Examiner designation by the Association of Certified Fraud Examiners in 1989 and was Certified in Financial Forensics by the AICPA in 2008. In 2014 the Association of Certified Fraud Examiners presented him with its Lifetime Achievement Award for his more than twenty-five years of service to the anti-fraud profession. In 2019 he was admitted to Full Membership in the National Association of Federal Equity Receivers, an organization of 205 Full Members who have "...been appointed as federal equity receivers in matters of material size and complexity."

Marc started his career with Coopers & Lybrand (now PricewaterhouseCoopers) where he spent twenty years, the last twelve as an audit partner with the firm. His clients included Gulf Oil Corporation, Sterling Chemicals, Inc. and Mt. Airy Trading Company (at the time the largest refined products trader on the New York Mercantile Exchange, accounting for one third of the Exchange's volume). Marc also served as the Firm's Southwest Region Coordinator of Banking Services.

PROFESSIONAL

HISTORY (PARTIAL LISTING):

August 2019 to Present: Chairman, Schwartz Associates, LLC

Professional services firm specializing in financial forensics, financial restructuring and reorganization services, and federal and state court receiverships.

July 2018 to July 2019: Senior Vice President, Nathan Associates Inc.

Senior Vice President responsible for building the companies litigation, restructuring and advisory practices in the Central United States.

February 2001 to July 2018: Principal and President, HSSK, LLC

Professional services firm specializing in business valuation, litigation consulting, and financial restructuring and reorganization services

July 1993 to January 2001: Shareholder and President, Schwartz Spilker & Co

Along with its predecessor firms, provided litigation and bankruptcy, corporate acquisition, and strategic planning consulting services to clients

1983 to 1993: Partner, Financial Advisory Services Group of Coopers & Lybrand, Houston, Texas

Provided litigation consulting, bankruptcy consulting and valuation services as well as assisted clients in leveraged buyouts of financial institutions. Continued to serve as an audit partner with clients in the banking, oil and gas and manufacturing industries. Served as Southwest Region-- Coordinator of Banking Services.

1976 to 1983: Audit staff and ultimately Partner, Coopers & Lybrand, Houston, Texas

Provided litigation support services for clients, as well as serving audit clients in the banking, oil and gas and manufacturing industries

1974 to 1976: Audit staff, Coopers & Lybrand, Chicago, Illinois

Assisted clients in the banking and publishing industries

**PROFESSIONAL
AFFILIATIONS &
ACTIVITIES:**

American Institute of Certified Public Accountants, Forensic and Valuation Services Section,
Technical Advisory Board, FVS Consulting Digest
National Association of Federal Equity Receivers, Full Member
Texas Society of Certified Public Accountants (TSCPA), Houston Chapter
National Association of Bankruptcy Trustees
National Association of Certified Fraud Examiners
National Association of Forensic Economics
Turnaround Management Association (Board of Directors)
State Bar of Texas, Bankruptcy Law Section, Non-Lawyer

**ACCREDITATIONS
& LICENSES:**

Certified Public Accountant	Licensed to practice in Texas and Illinois.
Certified Fraud Examiner	Association of Certified Fraud Examiners
Certified in Financial Forensics	American Institute of Certified Public Accountants
Licensed Private Investigator (No. 00079856)	Texas Department of Public Safety, Private Security Bureau

EDUCATION:

BA, Economics	Princeton University, Princeton, New Jersey (1972)
MBA, Finance and Accounting	University of Chicago, Chicago, Illinois (1973)
Continuing Education	American Institute of Certified Public Accountants
	Texas Society of CPAs
	Houston Chapter of the Texas Society of CPAs
	Dallas Chapter of the Texas Society of CPAs
	University of Texas School of Law
	National Association of Corporate Directors
	Turnaround Management Association
	Houston Chapter of the Association of Certified Fraud Examiners
	State Bar of Texas
	Programs Sponsored by Various Law Firms

**CIVIC
INVOLVEMENT:**

Marc serves on the Board of Directors of the Mission Centers of Houston, ESCAPE Family Resource Center, the Memorial Exchange Club and as President of the National Exchange Club Foundation. He is also a former director and officer of the Houston Chapter of the Texas Society of CPAs.

PUBLICATIONS:

"Finding A Way Through the Coming Mayhem", Oil and Gas Investor, January 2016.
"Avoiding the Mistakes: Tips on Selecting And Preparing Your Expert Witnesses,"
The Corporate Counsellor, February 2002, pp.1-2.
"Salvaging Value from Failed Dot-Coms," The Bankruptcy Strategist, March 2002, pp. 1-2, with Gary Abdalla.
"Making Expert Witnesses Failsafe," Michigan Lawyers Weekly, March 25, 2002, p. 4.
"Management of Legal Costs Through Electronic Invoicing," Law Technology News, 2000.
"Three C's of Cost Control," Corporate Counsellor, April 2000.

**SPEAKING
ENGAGEMENTS:**

"From Civil to Bankruptcy, What Is Fraud," Upper Division and Graduate Accounting Students, University of Houston at Clear Lake, November 2013
"Current Trends in the Fight Against Fraud," 2010 Spring Accounting Expo, Houston CPA Society
"Financial Forensics and Litigation Services," Sponsor – Mays Business School, Texas A&M University Guest Lecturer for Upper Division and Graduate Student Auditing Class
"Valuation of Partnership Interests," Association of Attorneys & CPAs
"Accounting Record Discovery," Clark Thom as & Winters
"Fraudulent Financial Reporting," Estate and Probate Section of the Travis County Bar Association
"Fraud Detection," Bankruptcy Section of the Harris County Bar Association
"E-Discovery on the Cheap," University of Texas School of Law, Jay Westbrook Bankruptcy Conference
"Maximizing the Value of Your Business," Interactive Network Connection
"The Effect of Daubert/Robinson and Other Rulings on Expert Damage Calculations," Thompson & Knight
"What Every Attorney Should Know About Computer Forensics," Houston Bar Association
"Economics of Calculating Damages," Houston Chapter of the TSCPA
"Panel Discussion on Use of Receiverships in Bankruptcy". Inns of Court, Houston